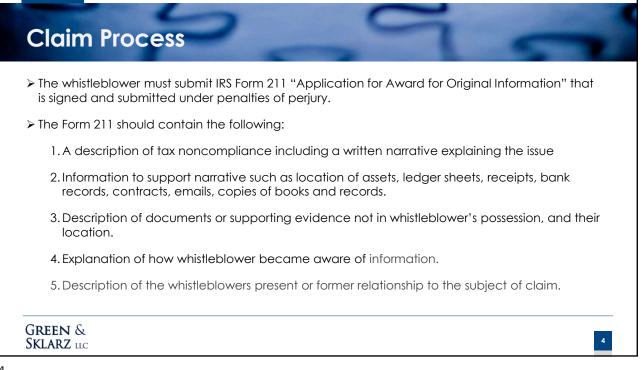


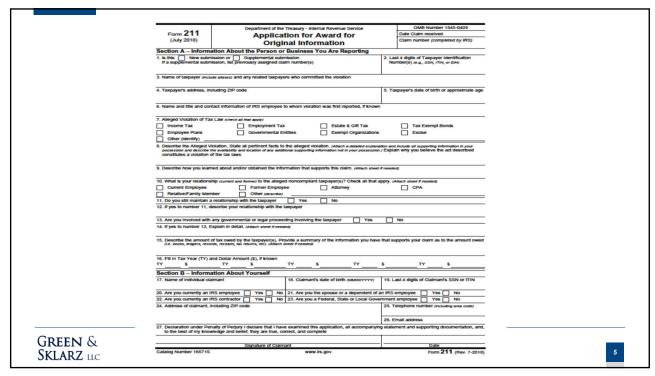
Whistleblower

The IRS will pay money to people who blow the whistle on persons who fail to pay the taxes they owe. If the IRS proceeds with an administrative or judicial action, against a taxpayer, based on information provided by the whistleblower, it can award up to 30% of the additional tax, penalty and other amounts collected, including criminal fines and civil forfeitures, and violations of reporting requirements.

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What to Expect After a Claim is Mailed

- If the information is speculative, not credible, not specific, the IRS will send the whistleblower a claim rejection.
- If the IRS decides the claim should be further investigated, it will be forwarded to a Subject Matter Expert for review.
- > An expert may or may not debrief the whistleblower about the information submitted.
- > On average, it is taking 10 years or longer to complete the claim process.



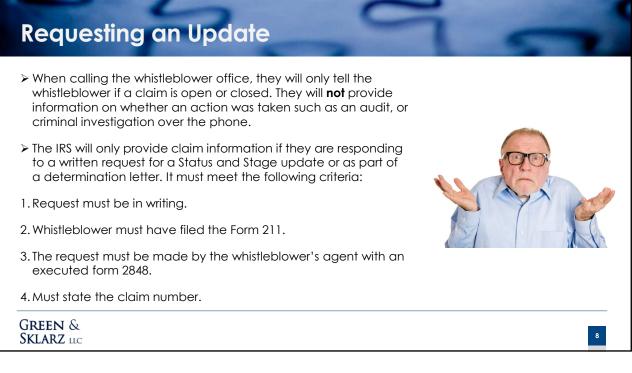
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We are responding to your request for information on the status and stage of your claim referenced above. Internal Revenue Code (IRC) section 6103(k)(13) requires that the Whistleblower Office provide this notice to you. Your claim is currently open. The subject of your claim is currently in the OD Field/Investigation stage.

The OD Field/Investigation stage includes claims sent to the various Operating Divisions. This stage includes claims for which the subject taxpayer is under Operating Division ("OD") Field Examination, under review by the OD's Subject Matter Experts, and under initial review by the Criminal Investigation Division.

We are unable to provide additional information at this time. It is important to understand that it could take several years until a determination can be reached on this claim. This notification does not mean your claim will result in an award.

Disclosure of the information contained in this letter to any person, except as authorized by USC Title 26, may be a felony punishable by a fine in an amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution under IRC 7213(a)(2).



Dear Eric L. Green:

We received your correspondence dated October 15, 2019. Your claim is still open and under active consideration. We are unable to give you any specific information due to (Section 6103 of the Internal Revenue Code) Federal Disclosure and privacy laws that protect tax information for all taxpayers.

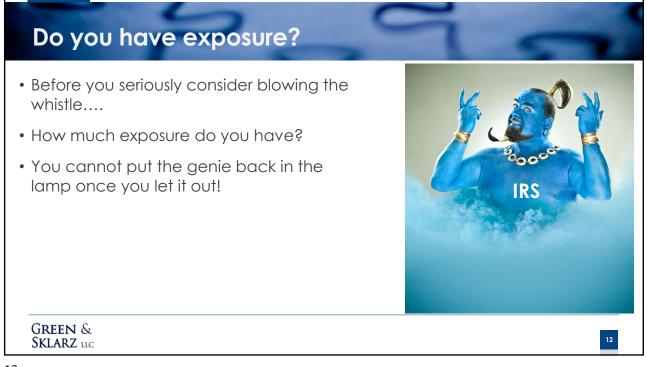
If you move or change the address to which you want correspondence directed, you **must** inform this office in writing of the change of address. Failure to notify this office o a change of address regarding this claim could result in you not receiving time-sensitive correspondence.

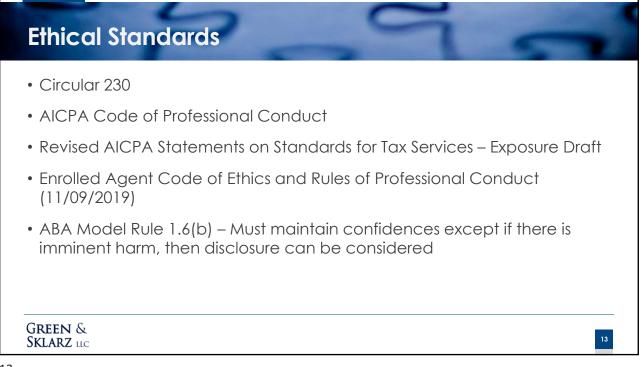
Additional information about the whistleblower claim process can be found in Publication 5251, *The Whistleblower Claim Process*. Publication 5251 can be found online at IRS.gov.

If you have further questions about your claim, please call or write the Whistleblower Office at the address below or call 801-620-2169.

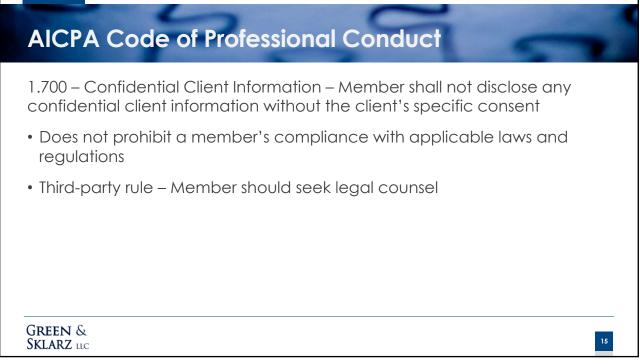
Awards	5
The IRS will pay an award of at least 15% but not more than 30% of the proceeds collected attributable to the information submitted by the whistleblower.	
Awards will be processed as either a 7623(b) award or a discretionary 7623(a) award.	
➤ To qualify for the IRC section 7623(b) award the information must relate to a tax noncompliance matter in which the tax, penalties, interest, additions to tax and additional proceeds in dispute exceed \$2,000,000 and relate to a taxpayer whose gross income exceeds \$200,000 for at least one of the tax years in question.	
If the submission does not meet criteria for IRC section 7623(b) than the IRS will consider it for the discretionary program under IRS section 7623(a).	
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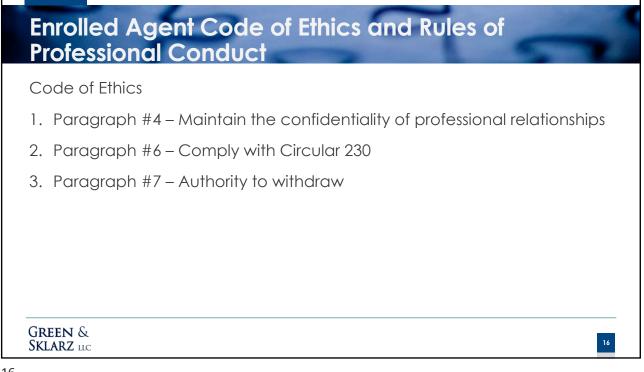






Ethical Standards: Circular 230	
 10.21 – Knowledge of Client's Omission, Error, or Non-Compliance Duty – Must advise the client promptly and discuss consequences Document this in your file! 	
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Enrolled Agent Code of Ethics and Rules of Professional Conduct Rules of Professional Conduct Paragraph #3 – Maintain a confidential relationship between themselves and clients and former clients May disclose only when authorized or legally obligated to do so Paragraph #17 – Advise a client if EA suspects the client may have not complied with the revenue laws or may have made an error or omission Paragraph #18 – Authority to withdraw Paragraph #20 – Obligation to protect the former client's interest

